Outgoing President praises ATT for prompting review

Briefings

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In his AGM remarks, outgoing ATT President Richard Todd praised the Association's technical work and particularly highlighted the Association's role in encouraging HMRC to launch a review into how it treats disclosures in relation to penalties.

Richard explained: 'In November last year, we proactively sent HMRC a discussion document that posed the question: "When is a nudge not a (statutory) prompt?" It made the case for a detailed review of how HMRC's increasing reliance on "one-to-many" nudge-type communications sat with the distinction made in penalty legislation as between prompted and unprompted disclosures.

'HMRC have embarked on a wide-ranging review, which encompasses consideration of the legal framework and definitions, guidance, communications and impacts – intended or otherwise – relating to such nudge type interventions. It is too early to know how this will all work out. But it is good to know that the ATT planted the acorn from which this sapling oak is emerging.'

Richard also used his speech to thank his ATT Council colleagues and the Association's staff for their support during his presidential year. In turn, David Bradshaw, taking over as President, thanked Richard for his work helping ATT to manage and then evolve through the pandemic.